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Applause TRB&S in the service

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Applause

Atlanta

Elwood R. Dryden is the newly appointed chairman of the Hospitality Committee for the Atlanta Chapter of the Georgia Society of CPAs. He is also technical editor of the official publication of the Georgia Society, *The Georgia CPA*, for 1960-61.

Again this year Mr. Dryden is working with the United Appeal Campaign as co-chairman of the In-Plans Committee. He is also serving on the Program Committee for the Administrative Systems Association as well as being chairman of the By-Laws Committee for that association.

Robert Wagner is serving as a member of the Hospitality Committee of the Atlanta Chapter of the Georgia Society of CPAs.

William Tate has been reappointed to serve on the Tax Committee of the Georgia Society of CPAs for the coming year.

Robert Minnear has been appointed chairman of the committee on Membership Placement and Retention of the Atlanta Junior Chamber of Commerce. Mr. Minnear has been reappointed to the Georgia Society of CPAs' State Committee on Accounting and Auditing Procedures and to the Attendance Committee of the Atlanta Chapter of the Society.

Boston

The following Boston staff members have been elected to serve on the Massachusetts Society of CPA committees:

Hugh Dysart, Jr.—*Mass. Hospital Association*

Robert S. Hall—*Public Relations*

Charles H. Noble—*Accounting and Auditing Procedures*

Richard J. Desmond—*Federal Tax Legislation*

Stan Hart has been appointed to serve on the Educational Committee of the National Office Management Association.

Chicago

Kay Cowen, Chicago tax manager, was named vice chairman of the Taxation Committee of the Illinois Society of CPAs.

Cleveland

The Cleveland Chapter of The Ohio Society of CPAs has elected Carl A. Johnson a director of the State Society. He was also elected a past president of this chapter.

Dallas

David Muir spoke before the conference of the Sears Southwest Territorial Controllers Conference on "The Operational and Financial Audit." The meeting was held July 25-26.

David Muir, Darcy Bonner, William Morris, Jack Mulos and Carl Wilkinson attended the annual meeting of the Texas Society of Certified Public Accountants, held in Dallas the week of June 19. This reportedly was the largest attendance to date of any meeting of the Society. We were pleased to have Paul Hamman speak on the "Impact of Electronic Data Processing on Internal Control and Auditing."

As Director of Education for the Dallas Chapter of the NAA, Mr. Muir planned and participated in two six-hour discussion forums on direct costing and Data processing. Attendance at each of these meetings far surpassed that of any other meeting in the Chapter's history.

Dayton

L. W. Buenzow, a member of the Accountancy Board of Ohio, led a discussion of the new Ohio accountancy law at the July meeting of the Dayton Chapter of the Society of CPAs. As a member of the Board he has been participating in the promulgation of the regulations and the rules of professional conduct under the new law. He has also been giving a great deal of time to registering public accountants and licensing CPAs under the new regulatory law.

At the annual education meeting of the Ohio Society of CPAs, Dayton Chapter, on August 4 Leo J. Sachleben was leader of the tax discussion panel. At the same meeting Luke Ware was leader of the panel which discussed the administration of public accounting offices. Frank Rieser was a member of the auditing and accounting panel.

Denver

Carleton H. Griffin has accepted an invitation to take part in Denver University's 10th annual tax conference to be held in November. He will participate in a full morning meeting at which the subject to be discussed is deferred compensation.

Arnold Idelberg has been appointed a member of the Management Advisory Services Committee of the Colorado Society of CPAs. Other persons active in the Colorado Society are Charles Hollowell, a member of the Meetings Committee; and Arthur Samelson and Carleton Griffin, who have been working with the Federal Tax Committee.

Detroit

The following members of the Detroit Office have been appointed to committees in the Michigan Association of CPAs for the year 1960-61.

Accounting & Auditing Procedures—William S. Harter, Richard A. Baszewski

Relations with Attorneys—H. James Gram

Relations with Bankers—Nile W. Farnsworth, Henry E. Bodman II

Relations with Educators—Thomas E. Drenten, Donald H. Waterman

Federal Taxation—Keith A. Cunningham, Edwin H. Hicks

Graduate Study Conference—James H. Dunbar

Insurance & Pensions—Russell E. Palmer

Legislation—Kenneth S. Reames

Membership—Robert D. Wishart, Rosemary Hoban

Personnel—Donald W. Graham, Daniel J. Kelly, Gerald A. Polansky

Professional Education—Aloysius M. Mlot, Gwain H. Gillespie

Publication—Charles E. Wieser

Public Service & Information—Phyllis E. Peters, Donald O. Nellis

State Taxation—Roy S. Good, Lyman B. Curtis

Unauthorized Practice—Donald R. Miesel

Phyllis Peters, a Detroit audit supervisor, was elected secretary of the Detroit Chapter of the American Society of Women Accountants.

William S. Harter was re-elected an associate director of the Detroit Chapter of the National Association of Ac-

countants. Robert D. Wishart also serves as a team captain in the Chapter.

In May, H. James Gram addressed the Financial Management Seminar at Michigan State University on the topic "Tax Planning Aspects of Financial Management."

Donald W. Jennings served as associate chairman of an AMA Seminar on "Profitability and Control" in New York May 9-13. On May 11 he addressed the seminar on the subject of "Modern Reporting to Management." June 16 Mr. Jennings also addressed the Graduate Study Conference at the University of Michigan on "Making Operating Data More Useful to Management."

Donald A. Curtis has been teaching a course at the Detroit Research Institute on "Introduction to Operations Research" with Dr. George O'Brien of Management Sciences. Mr. Curtis was also recently elected secretary-treasurer of the Detroit Chapter of The Institute of Management Sciences for the year 1960-61.

Grand Rapids

Richard W. Lamkin was elected treasurer of the Western Chapter of the Michigan Association of Certified Public Accountants.

Houston

Thomas C. Latter, manager of the tax department, addressed the Houston Chapter of the Tax Executives Institute at its May meeting. His subject was "Consideration of the Problems Incident to Acquisition of Loss Companies."

Owen Lipscomb accepted reappoint-

ment to serve another year's term as general chairman of the Tax Committee of the Texas Society of Certified Public Accountants.

During the annual meeting of the Texas Society in Dallas, Mr. Lipscomb was interviewed by the press in connection with an opinion survey conducted by the Federal Taxation Committee of the Society, of which he is chairman. The survey indicated a general opinion among members of the Society that maximum income tax rates on individuals, now 92%, should be reduced by a change in the tax rate structure to a high of about 50%. The accountants also plugged for the Internal Revenue Service to grant extensions on income tax returns where accountants preparing them are overburdened by a heavy work load and suggested the Service establish more definite standards for persons who prepare tax returns for pay.

Roy L. Gates, supervisor on the audit staff, has been appointed a member of the Committee on Attendance of the Houston Chapter of the Texas Society of Certified Public Accountants for the current year.

Jerry Niemeyer was elected to membership in the Alpha Chapter (University of Texas) of Beta Gamma Sigma, the National Business and Commerce Honorary Fraternity. Membership in this fraternity is limited to persons in the top 10% of their graduating class.

Kansas City

John D. Crouch was elected treasurer of the Missouri Society of Certified Public Accountants for 1960-61.

Los Angeles

Appointments in the Los Angeles

Chapter of CPAs include the following: Charles J. Ross and Robert B. Dodson, Accounting and Auditing; John S. Heil, Management Services; Patrick L. Denny, Labor Unions; Harold L. Fuller, Admissions; and A. H. Serio, Public Relations.

Ralph V. Hunt has been appointed Chairman of the Savings and Loan Committee of the California Society of CPAs. He is also appointed to the committee on Relations with the Bar of the California Society of CPAs.

Frank Daft has been appointed to serve on the public relations committee of the California Society of Certified Public Accountants.

John S. Heil has been selected by the Management Services Committee of the Los Angeles Chapter of CPAs to serve as one of the participants in the Annual Management Services Conference to be held September 16. In addition to being one of the discussion sessions leaders, Mr. Heil will also be a member of the panel which will discuss management services that should be performed by CPAs.

Mr. Heil addressed the Fellowship of Bearing and Power Transmission Distributors of Los Angeles on June 2.

Management Sciences

Gordon Davis reviewed his doctoral dissertation before the Committee on Research Review of the American Accounting Association at Ohio State University at Columbus on August 31.

Milwaukee

Carol Ann Betlach was elected vice-president of the Milwaukee Chapter of the American Society of Women Accountants for 1960-61.

The Minnesota Society of CPAs has elected the following men from the Minneapolis Office to committees for the coming year: A. Clayton Ostlund, *Accounting and Auditing Procedure* (Chairman) and *Professional Ethics*; I. B. Aaseng, *Cooperation with Bankers* (Vice Chairman) and *Publications*; Carlyle G. Pohlman, *Professional Development*; Kenneth F. Schuba, *Management Services* (Vice Chairman); James F. Pitt, *Legislation and Taxation, Federal and State*; Clarence E. Holtze, *Membership*; Einar S. Ross, *State and Municipal Accounting and Auditing*; Barton C. Burns, *Tax Conference*; E. Palmer Tang, *Legislation* (Board Member).

New York

The New York Office is going to be active in State Society matters as indicated by the following appointments.

New York State Society of CPAs

OFFICER

Gregory M. Boni, *Treasurer*

COMMITTEE APPOINTMENTS

Gregory M. Boni — *Management Advisory Services, Budget and Finance, Investment of Society Funds*

Elaine Cereghini — *Contractors' Accounting*

Bernard J. Cianca — *Stock Brokerage Accounting*

Anthony J. Daly — *Natural Business Year, Education and Personnel*

Edward C. Davis — *Banks and Savings Institutions*

Florent A. DeBock — *Foreign Trade Accounting*

Sheldon Goldberg — *New York State Taxation*.

Werner Goldschmidt — *Staff Accountants*

David Hills — *Membership*

Edwin Heft — *Retail Accounting*

Jack H. Kivetz — *Interim Audits*

Joseph R. Levee — *Foreign Government Taxation*

Kenneth P. Mages — *Cooperation with Bankers*

Arthur Michaels — *Auditing Procedure*

New Jersey State Society of CPAs

William A. Bergen — *Auditing and Accounting Principles and Procedures and Professional Development*

Robert M. Furman, who recently passed all four parts of the CPA examination on his first attempt as reported in the last Quarterly, has just learned that he was among the first ten of the group—a very large one.

William J. Byrne was appointed to serve on the registration committee for the AICPA annual meeting to be held in Philadelphia in September.

On July 21 Kenneth Mages and Roger Crane addressed the first Samsonite Luggage Merchandising Seminar (Shwayder Brothers) in Denver, Colorado. Their topic was "Selective Inventory Management."

Gregory Boni spoke at the American Institute of CPAs' Professional Development Course on August 1. His topics were "Audit Reports, Programs and Work Papers," and "Internal Control."

Kenneth Mages and Roger Crane gave a lecture on inventory management before a group of Harvard Business School faculty and students on May 9. They were very well received, as was evidenced by Professor

McNair's complimentary letter which came a few days later and pointed out that both of them would be invited back next year to make another presentation.

Kenneth Mages and Nicholas Radell took over for Robert Beyer, who was ill, at the May 18 meeting of the Metropolitan Controllers Association. An abbreviated SIM presentation was made. On May 27 Mr. Mages gave a report to the Urban Land Institute at Raleigh, North Carolina, on the Shopping Center Cost Study. On June 3 he addressed the Controllers' Congress Convention in Pittsburgh on the subject "Reserves and Aging of Option Accounts."

William Werntz gave a lecture before the Rutgers Graduate School of Accounting on May 20. His subject—"Accounting for Differences between Tax and Financial Principles." On June 7 he spoke before the Illinois CPA Society on "Consolidated Financial Statements and A.R.B. 51."

Philadelphia

George O. Tonks will serve as a discussion leader at the Annual Accounting Study Conference at Pennsylvania State College in August.

Mr. Tonks has received a number of appointments to committees of the following organizations:

AICPA—arrangement committee for the annual meeting.

PICPA—chairman of the state committee on relations with schools and colleges; member of the state advisory committee on public relations.

Philadelphia Chapter of PICPA—vice chairman, meeting committee.

National Office Management Association—chairman of the national conference committee; vice-chairman of the finance committee; member of the speakers' bureau committee.

William J. Byrne was appointed to serve on the registration committee for the AICPA annual meeting to be held in Philadelphia in September.

Donald E. Visconti has been appointed associate director of communications of the NAA.

Pittsburgh

The following members of the Pittsburgh Office are serving on committees of the Pittsburgh Chapter of the Pennsylvania Institute of CPAs.

John C. Williams—*Accounting and Auditing Technical Sessions*

Alan D. Henderson—*Accounting, Auditing and General Sessions*

William J. Simpson—*Tax Technical Sessions*

Richard P. McMurray—*Committee on Attendance and Reception*

Irl C. Wallace—*Chairman, Committee on Joint Meetings*

Robert M. Trueblood—*Committee for Selection of Committees*

Robert M. Trueblood presided at the 63rd Annual Meeting of the Pennsylvania Institute of CPAs held at Bedford Springs Hotel, June 12-15. The chairman of the arrangements for the meeting was Louis A. Werbaneth, Jr. Mrs. Ruth Zerbe and Miss Mildred Loncosky assisted with registration at the meeting. The Pittsburgh Office was represented by Mrs. Trueblood, Mrs. Werbaneth, Mr. and Mrs. Irl C. Wallace, and Mr. William J. Simpson. Mr. and Mrs. George Tonks represented the Philadelphia Office.

Robert M. Trueblood will speak on "Statistical Sampling" at a meeting of the Wheeling Chapter of the West Virginia Society of CPAs on September 20.

Irl C. Wallace has been appointed chairman of the committee on Auditing of the Institute of Internal Auditors (Pittsburgh Chapter).

William J. Simpson has been appointed an associate director of the Pittsburgh Chapter of the National Association of Accountants.

Mr. and Mrs. Anthony E. Rapp attended the National Convention of the Junior Chamber of Commerce of America which was held in St. Louis to elect national officers and establish policies for the coming year. Mr. Rapp had assisted in the campaign of the nominee from Pennsylvania who was elected the national president of the Junior Chamber of Commerce. They also visited the Philadelphia Office while there.

Alan Henderson and Anthony Rapp were voting delegates of the Pennsylvania Junior Chamber of Commerce State Convention in Philadelphia May 6-8. This convention was held to elect state officers and establish state policies for the coming year.

Irl C. Wallace was appointed a director of the Pittsburgh Chapter of the National Association of Accountants which has more than 1000 members.

The July 1960 issue of *The Journal of Accountancy* contains the report on "Pooling of Lifo Inventories by Use of Dollar Value Method" by a committee composed of Carman G.

Blough, Samuel J. Broad, and Robert M. Trueblood, together with an editorial and an article by Carman Blough on this same subject. (See page 39.)

Robert M. Trueblood has been appointed a member of the Committee for Selection of Committees of the Pittsburgh Chapter of the Pennsylvania Institute of CPAs for the fiscal year ending May 31, 1961.

Mr. Trueblood has been reappointed as a Consultant (WOC) for the Office of the Assistant Secretary of the Air Force (Financial Management) for the fiscal year 1961 beginning July 1, 1960. It is our understanding that this is one of only two or three such appointments being continued.

Portland

John Crawford gave a talk to the first-year accounting students at the University of Oregon entitled "Why Students Should Stay in Accounting."

Mr. Crawford was elected president of the Oregon State Society of CPAs. In his new office he will direct the activities of the Society's 667 members during the coming year.

Lee Schmidt was the guest speaker at the University of Oregon Chapter of Beta Alpha Psi initiation banquet this last spring term. He spoke on "Your Future in Accounting."

Gordon Rogers graduated first in his class at Northwestern College of Law this June. As valedictorian he addressed the graduating class at commencement.

St. Louis

James G. Carroll and Andrew C. Ries have been elected to the Council of the Missouri Society of Certified

Public Accountants.

Kenneth J. Bauer has been appointed Chairman of the Meetings Committee of the St. Louis Chapter, Missouri Society of CPAs, while Lynn G. Phegley is chairman of the Educational Committee of this chapter.

Andrew C. Ries has been appointed a charter member of the Ambassadors' Club, speakers' bureau and public relations unit of United Fund of Greater St. Louis.

James G. Carroll attended the Controllers' Congress convention in Pittsburgh May 30-June 3.

San Francisco

Several members of the San Francisco staff have been appointed to committees of the San Francisco Chapter of the Society of Certified Public Accountants as follows: Ralph Walters, Accounting and Auditing Procedures; Gene Englund, Educational Standards and Student Relations; Bernard Art and Thomas J. Ennis, Legislation; Dale S. Bowen and Ben Druckerman, Management Services; William Griscom, Cooperation with Credit Grantors; T. B. Wall, Professional Conduct; Page Thibodeaux, Health and Welfare; Thomas J. Ennis, Programs.

Leroy Schadlich is also on the subcommittee on Special Tax Problems of the American Institute and a member of the Tax Committee of the California State Society of CPAs.

Paul Kadden gave a talk to the graduate class in civil engineering at Stanford on June 2 on the subject of "Depreciation Under the Internal Revenue Code of 1954."

On May 31 Ernest Koenigsberg spoke to the Industrial Engineering Colloquium at Stanford University on "Production Schedules and Production Processes." On May 18 he spoke to the National Association of Accountants at Seattle on "The Accountant's Role in Production Control."

During the fourth quarter at Stanford, Dr. Koenigsberg was a visiting lecturer in the Industrial Engineering Department of the Graduate School, where he taught a class in Operations Research. On June 9 he presented a paper entitled "Linear Programming Applications in the Plywood Industry" at the annual meeting of the Forest Products Research Society.

Seattle

Harold L. Wright has been elected a director and chairman of the membership committee of the Seattle Chapter of the National Association of Accountants for the coming year.

Durwood Alkire is currently serving as a member of the planning committee for the Sixth Annual Tax Forum sponsored by the Western Washington Chapter of Tax Executives Institute to be held in Tacoma on September 22-23. On June 30 he completed an assignment for the Washington State Industrial Council as chairman of the subcommittee on possible free port legislation for the State of Washington.

Staff members currently serving on committees of the Municipal League are Robert J. Mooney, city and county planning; L. Richard Greenwood, school budgets; Harry G. Widener, Jr., public safety committee, and Dean D. Thornton, school budgets.

Dean Thornton receives our vote for most active Young Republican of the year. Dean, a trustee of the Young Republicans of King County, is a district leader and was chairman of a delegation to both the King County and Washington State Republican conventions. He recently spoke at the King County convention on "How My District Raised the Most Money in a Neighbor-to-Neighbor Drive."

In addition to his political activities, Dean is a colonel in the Advance Gifts Division of the United Good Neighbors; a member of the school budget committee of the Municipal League of Seattle and King County, and served on a citizens' committee studying the school health program for Seattle School District No. 1. Coupled with Dean's activities, his wife Joan is currently serving as secretary of the CPA Wives Club.

TRB&S IN THE SERVICE

Chicago—Glen Hartung has returned to the Chicago tax department after spending two years in the service, while Elmer Fisher and John Terry of the audit staff have just begun their tour of duty.

Stanley Holdeman is now assigned to the Finance School at Fort Benjamin Harrison in the Department of Nonresident Instruction. His job is to grade correspondence courses in commercial accounting offered to Army and Air Force military and civilian personnel.

Tom Bintinger is attending school at Fort Sill, Oklahoma, taking courses in artillery, transport, tactics and combined arms and gunnery. He is quite impressed with the classrooms, training aids and instructors. Students include officers from Asia, Africa, Europe and South America.

Dayton — Jerry L. Wheeler has re-

turned, following six months' tour of duty in the U. S. Army.

Detroit—John J. Jeffries rejoined the audit staff in May after completing three years of service as a lieutenant (j.g.) in the Navy. Jerry spent the early part of his service time as a supply officer aboard a destroyer, the U.S.S. Twining, and the final year was assigned to the Navy Audit Office at Convair Division of General Dynamics Corporation.

Kansas City—Three staff members of the Kansas City Office spent two weeks at summer camp with their respective branches — Arlyn C. Hill, Air Force Reserve; Robert M. Mehlinger, Missouri Air National Guard, and Herman H. Woodcock, Air Force Reserve.

Los Angeles — Karl Boeckmann returned on June 13 from a stint in the armed forces, having spent considerable time in the Canal Zone.